

- Sec.
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§ 301. Charge of property transferred to the United States

The Administrator of General Services shall have charge of all lands and other property which have been or may be assigned, set off, or conveyed to the United States in payment of debts, and of all trusts created for the use of the United States in payment of debts due them; and of the sale and disposal of lands assigned or set off to the United States in payment of debts, or vested in them by mortgage or other security for the payment of debts: *Provided*, That this section shall not apply to real estate which has been or shall be assigned, set off, or conveyed to the United States, in payment of debts arising under the internal-revenue laws, nor to trusts

created for the use of the United States, in payment of such debts due them.

(R.S. §3750; May 10, 1934, ch. 277, §512(b), 48 Stat. 759; Pub. L. 89-30, §2, June 2, 1965, 79 Stat. 119.)

REFERENCES IN TEXT

The internal-revenue laws, referred to in text, are classified generally to Title 26, Internal Revenue Code.

CODIFICATION

R.S. §3750 derived from acts May 29, 1830, ch. 153, §1, 4 Stat. 414; Mar. 2, 1867, ch. 169, §4, 14 Stat. 472.

AMENDMENTS

1965—Pub. L. 89-30 substituted "Administrator of General Services" for "General Counsel for the Department of the Treasury".

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Treasury, with certain exceptions, to Secretary of the Treasury with power to delegate, see Reorg. Plan No. 26 of 1950, §§1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees. Functions of Coast Guard and Commandant of Coast Guard excepted from transfer when Coast Guard is operating as part of Navy under sections 1 and 3 of Title 14, Coast Guard.

Act May 10, 1934, abolished offices of General Counsel and Assistant General Counsel for Bureau of Internal Revenue and offices of Solicitor and Assistant Solicitor of the Treasury, and transferred powers, duties, and functions thereof to General Counsel for Department of the Treasury.

CROSS REFERENCES

Administration of real estate acquired by the United States in payment of debts arising under the internal revenue laws, see section 7506 of Title 26, Internal Revenue Code.

Distrain on real estate, see section 6331 et seq. of Title 26.

Purchase of lands sold on execution by the United States, see section 3715 of Title 31, Money and Finance.

§ 302. Repealed. Oct. 31, 1951, ch. 654, §1(95), 65 Stat. 705

Section, R.S. §3749, related to renting or selling of unproductive lands, or other property of United States acquired under judicial process or otherwise in collection of debts. See sections 483 and 484 of this title.

§ 303. Repealed. Aug. 5, 1947, ch. 493, §2, 61 Stat. 774

Section, acts July 28, 1892, ch. 316, 27 Stat. 321; May 29, 1928, ch. 901, §1(29), 45 Stat. 988, related to lease of property not required for public use by Secretary of the Army. See section 2667 of Title 10, Armed Forces.

§ 303a. Repealed. Oct. 31, 1951, ch. 654, §1(96), 65 Stat. 705

Section, act Mar. 3, 1879, ch. 182, 20 Stat. 383, related to leasing, by Secretary of the Treasury, of unoccupied and unproductive property of United States under his control, and annual reports in connection therewith. See sections 483, 484 and 492 of this title. The provision requiring the submission of annual reports had been previously repealed by act Aug. 7, 1946, ch. 770, §1(49), 60 Stat. 870.

§ 303b. Lease of buildings by Government; money consideration

On and after June 30, 1932, except as otherwise specifically provided by law, the leasing of